

poses shall at any time be higher than the county assessment of the same property for county purposes.

SEC. 19. That every Assessor before he proceeds to act, shall make oath before the President of the Board of Town Commissioners that he will make and return a true valuation of property as required by the preceding section, and a certificate of such oath shall be preserved on the minute book of the Commissioners; the President shall give two weeks' notice in one of the county papers of any general assessment with the names of the Assessors.

Make oath.

SEC. 20. The Town Commissioners shall have annually, three successive sittings at least thirty days before the annual levy, after notice given of such sitting for at least two weeks, and shall hear evidence under oath to be administered by the President of the Board, or in his absence by one of the other Commissioners, tending to show any inequality or omission in the assessment in order that such town Commissioners may report every such irregularity or omission in the assessment to the County Commissioners of the county, in order that the same may be corrected according to law.

Sittings.

SEC. 21. That it shall be the duty of each Town Commissioner to report to the Board any property liable to assessment which is not upon the assessment books of the county; and it shall be the duty of the Bailiff or Bailiffs to report any such property which may have been omitted or may not be on the assessment book of the county, and said Board shall report all such unassessed property to the County Commissioners of the county in order that the same may be properly assessed according to law.

Unassessed
property.